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MEMORANDUM TO: Chief, Finance Division

ATTENTION : Chief, Operations and Liaison Branch

25X1A SUBJECT : TDY [REDACTED] - 10 May - 11 June 1963

25X1A

1. During the period, 10 May-11 June 1963, I performed temporary duty at The [REDACTED] Station. Circumstances which necessitated the presence of a Finance Officer at this Station were the illness of the custodian of funds, the inexperience of the newly appointed custodian and the back log of accumulated finance work due to this situation.

25X1A

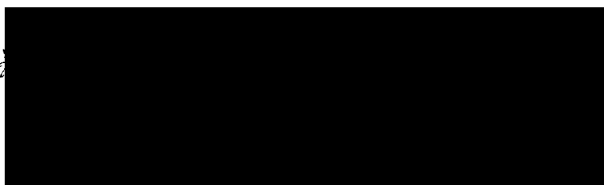
2. Upon arrival I found that the April Cash Journal had not been prepared but that a cash count had been performed at 30 April. With the help of the newly appointed custodian, I completed the entries of the April Cash Journal and dispatched it to [REDACTED] on or about 20 May 1963. April's transactions reflected a 25X1A shortage in the Station's funds of approximately [REDACTED] \$135.00 when converted [REDACTED]. It was necessary to show the shortage in the Cash Journal in order to balance to the figure shown as a cash count 25X1A as at 30 April 1963.

3. Using the May Cash Journal as the instrument of instruction I proceeded to brief the custodian on finance procedures with regard to Class B station accounting. This accomplished two purposes, first it allowed the individual to do the actual posting with financial guidance and supervision plus it afforded us an opportunity to clean up the backlog of accountings and receipts which had been accumulated during the illness of the previous custodian.

4. The Advance Account Subsidiary Ledger was considerably out of balance with the amount reflected in the Cash Journal. This imbalance went as far back as October 1962. Using the October figures as a base, [REDACTED] who had arrived 27 May 25X1A on his routine call at the station, and I reconstructed each month of the Advance Account Subsidiary and brought them into balance. Therefore, as at 31 May 1963 the advance accounts of this station were reconciled to the amount shown as outstanding on the Cash Journal.

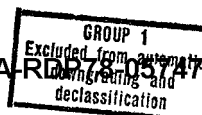
5. Two cash counts were taken in the month of May, one during the month and one at the close. These counts were correct and verified the fact that the April

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